

Alcoholic Beverages Tax

Alcoholic beverages tax is imposed on Nebraska beer, liquor, and wine wholesalers and manufacturers. The tax rate for beer is 23 cents per gallon. The tax rate is 75 cents per gallon for wine and other dilute alcoholic beverages containing 14 percent or less alcohol, and \$1.35 for wine and other dilute beverages containing more than 14 percent alcohol, except wine produced in farm wineries. The rate for wine produced in farm wineries is five cents per gallon. The tax rate for alcohol and spirits is \$3.00 per gallon.

Revenue from the alcoholic beverages tax is deposited in the General fund. The alcoholic beverages tax is administered by the Nebraska Liquor Control Commission.

TABLE 3 — ALCOHOLIC BEVERAGE GALLONS AND REVENUES FOR 2001

MONTH	BEER GALLONS	BEER REVENUE	ALCOHOL & SPIRITS GALLONS	FORTIFIED WINE GALLONS	LIGHT WINE GALLONS	ALCOHOL SPIRITS & WINES REVENUES	FARM WINERY GALLONS	FARM WINERY REVENUE
January	2,782,182	\$632,513	194,521	6,989	185,883	\$725,076	1,699	\$84.08
February	3,419,985	778,696	144,263	5,514	116,584	522,393	382	18.88
March	3,276,007	745,520	148,134	5,997	128,309	543,242	416	20.60
April	3,692,855	841,210	159,136	5,096	122,883	570,686	395	19.57
May	3,655,408	833,639	148,421	5,459	131,451	545,707	667	33.03
June	3,994,912	908,102	180,296	5,827	121,237	633,284	767	37.98
July	4,270,804	972,305	171,624	5,021	122,809	607,620	988	48.91
August	3,985,813	907,620	171,820	5,373	130,578	614,441	1,310	64.85
September	4,183,389	953,955	163,104	5,636	115,434	577,666	2,172	107.53
October	3,820,549	868,554	153,887	5,168	118,261	551,755	983	48.60
November	3,226,284	738,747	229,102	6,479	193,612	832,850	1,293	63.64
December	3,487,205	790,045	161,370	6,179	167,736	612,071	2,102	101.34
Total	43,795,393	\$9,970,907	2,025,678	68,738	1,654,777	\$7,336,792	13,174	\$649.01

Chronology of Alcoholic Beverage Tax Rates*

Effective Date	Beer	Alcohol and Spirits	Light Wines (14% or Less Alcohol)	Fortified Wines (More than 14% Alcohol)
May 24, 1935	3.0¢	\$.50	5.0¢	\$.15
May 1, 1937	3.5	.80	15.0	.40
May 30, 1947	4.0	1.00	20.0	.55
August 25, 1951	4.0	1.20	20.0	.55
June 1, 1963	6.0	1.60	20.0	.55
April 1, 1965	8.0	1.60	20.0	.55
July 1, 1972	10.0	2.00	75.0	.75
June 1, 1977	11.0	2.25	85.0	.85
September 7, 1979	12.0	2.50	55.0	1.10
August 30, 1981	14.0	2.75	65.0	1.25
October 1, 1985	20.0	2.90	75.0	1.35
October 1, 1987	23.0	3.00	75.0	1.35

*Tax per gallon.